

AGENDA
ADMINISTRATIVE RULE MEETING
UTAH STATE TAX COMMISSION

Thursday, March 26, 2009 • 8:00 a.m.
Commission Hearing Room 1025 • 210 North 1950 West
Salt Lake City, Utah

1 Commission Business

1.1 Call to Order

1.2 Approval of Minutes for February 19, 2009

2 Rule Items

There will be public comment and discussion prior to Commission action.

2.2 Proposed rule amendments

A R865-4D-2 Refund Procedures for Undyed Diesel Fuel Used Off-Highway or to Operate a Power Take-Off Unit, and Sales Tax Liability Pursuant to Utah Code Ann. Sections 59-13-301 and 59-13-304.

The proposed amendment broadens the rule to bring in CNG, since that fuel is subject to a special fuels tax; includes definition and refund language that was previously in Rule R865-4D-24, which is being repealed.

B R865-4D-6 Invoices Pursuant to Utah Code Ann. Sections 59-13-301 & 59-13-313.

The proposed amendment deletes language that referred to a tax on CNG in the form of a clean special fuel certificate since: (1) CNG is now subject to a special fuels tax; and (2) there is no longer a clean special fuel certificate.

2.3 Rules proposed to be repealed due to rule amendments

C R865-4D-24 Off Highway Use of Undyed Diesel Fuel Pursuant to Utah Code Ann. Section 59-13-301.

The rule is repealed and the language of the rule added to rule R865-4D-2 to consolidate rule language

2.4 Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Dixon and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email clee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speakerphone. The speakerphone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

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Cheryl Lee – Executive Secretary
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